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**REMARKS**

The disclosure has been amended to correct various drafting errors discovered in the review of the application and to overcome the objection to the disclosure. No new matter has been added. Favorable reconsideration is respectfully requested.

It appears that the Examiner recognizes that Newton does not have "a handling rod substantially extending downwards from a bottom of the body" as recited in claim 1. Furthermore, it is respectfully submitted that Newton does not face the problems of conventional control valves discussed in the Description of Related Art of the present application, but is for an antiquated shower format which is not currently in conventional use. However, rather than attempt to argue against the contention that the claims as filed do "not define any structure of the claimed valve over the valve of Newton" but in a spirit of conciliation to advance prosecution of the present application, claim 1 has been amended to further define the structure of the present invention in a manner to distinguish over the prior art. Favorable reconsideration and allowance are respectfully requested.

Therefore, since the claims of the present application have been shown to include limitations directed to the features of applicant's control valve for shower which are neither shown, described, taught, nor alluded to in any of the references cited by the Examiner, whether those references are taken singly or in any combination, the Examiner is requested to allow claims 1-4, as amended, of the present application and to pass this application to issue.

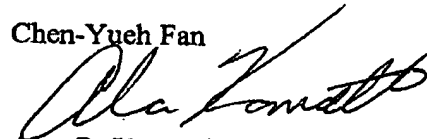
As the Examiner appears to recognize the differences of the present invention over the prior art and a conscientious attempt has been made to define that difference, it is respectfully

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requested that Examiner Fetsuga initiate a telephonic interview to resolve any obstacles to the allowance of the present application.

Respectfully submitted,

Chen-Yueh Fan



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